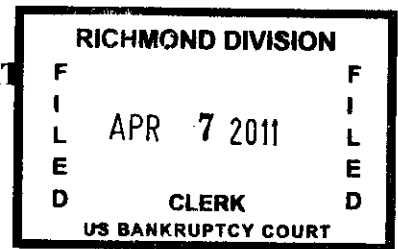


**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**



In Re: *
CIRCUIT CITY STORES, INC., et al. * CASE NO. 08-35653 (KRH)
Debtors * Jointly Administered
* CHAPTER 11

**RESPONSE OF BALTIMORE COUNTY, MARYLAND, TO DEBTOR'S
EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS FILED BY TAXING
AUTHORITIES SEEKING REDUCTION OF BALTIMORE COUNTY'S CLAIM**

Baltimore County, Maryland, a creditor of the debtor, hereby files this Response to the Eighteenth Omnibus Objection of the Debtor Pursuant to Section 502 of the Bankruptcy Code, and Rule 3007 of the Federal Rules of Bankruptcy Procedure (Substantive Objection to Certain Claims Filed by Taxing Authorities), and in support thereof states as follows:

1. On February 12, 2010, Baltimore County filed an Amended Request for Allowance of Administrative Claim in the above-captioned case, asserting an administrative claim pursuant to 11 U.S.C. §503(b)(1)(A) in the amount of Fifty Five Thousand Three Hundred Twenty Dollars and Nine Cents (\$55,320.09) (see Exhibit "1"), with respect to debtor's personal property taxes and false alarm fees owed to the State of Maryland and Baltimore County. The claim was for personal property taxes for years 2008 and 2009.

2. In its objection, the debtor lists Baltimore County on Exhibit C, and argues that according to its books and records, Baltimore County's claim must be reduced to the amount of Thirty Two Thousand Seven Hundred Fifty Seven Dollars and Three Cents (\$32,757.03) 5,549.03, rather than \$55,320.09 as claimed.

3. Debtor does not specifically address Baltimore County's claim, but generally states that the claim should be "reduced to reflect amount of tax based on fair market value of debtors property subject to tax" (*see* Eighteenth Omnibus Objection).

4. As this Court is aware, the Bankruptcy Rules provide that a properly filed claim is "prima facie" evidence of the validity and amount of a claim. Fed. R. Bank. P. 3001(f).

5. Additionally, Debtor is liable for the full amount of its year 2008 and 2009 personal property tax bills, because they are set forth on a standard form personal property tax bill generated by Debtors' filing of their state personal property tax return (*see* Exhibit "1").

6. The Debtor provides no explanation or authority to support their objection as to Baltimore County and have failed to sustain their burden under Rule 3001(f). *See, e.g., Gran v. IRS*, 964 F.2d 822, 827 (8th Cir. 1992) (objector must come forward with evidence rebutting claim or claim will be allowed).

WHEREFORE, Baltimore County respectfully requests that Debtors' Objection (with respect to Baltimore County) be DENIED and that its claim be approved in the amount of Fifty Five Thousand Three Hundred Twenty Dollars and Nine Cents (\$55,320.09). A proposed Order is attached.

Respectfully Submitted,

MICHAEL E. FIELD
County Attorney



Adam M. Rosenblatt
Assistant County Attorney
Baltimore County Office of Law
400 Washington Avenue
Towson, Maryland 21204
(410) 887-4420
Attorneys for Baltimore County, Maryland

CERTIFICATE OF SERVICE

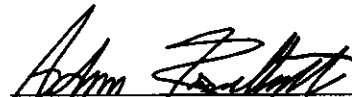
I HEREBY CERTIFY that on this 6th day of April, 2011, a copy of the foregoing Response of Baltimore County, Maryland, to Debtor's Eighteenth Omnibus Objection to Claims Filed by Taxing Authorities Seeking Reduction of Baltimore County's Claims was sent via Federal Express overnight delivery to:

Jeffrey N. Pomerantz, Esquire
Andrew W. Caine, Esquire
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100

Robert J. Feinstein, Esquire
Pachulski Stang Ziehl & Jones LLP
780 Third Avenue, 36th Floor
New York, New York 10017

Lynn L. Tavenner, Esquire
Paula S. Beran, Esquire
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219

Counsel to the Circuit City Stores, Inc.
Liquidating Trust


Adam M. Rosenblatt

PERSONAL PROPERTY TAX BILL
IMPORTANT INFORMATION FOR TAXPAYERS

EXHIBIT

1

THIS LEVY IS BASED ON THE ASSESSMENT CERTIFIED BY THE STATE DEPARTMENT OF ASSESSMENTS. YOUR SCHEDULE FOR THE TAXABLE YEAR, FILED BY YOU AS OF JANUARY 1, IS THE BASIS USED TO CALCULATE YOUR TAXABLE YEAR IS THE CALENDAR YEAR PRIOR TO THE BEGINNING YEAR OF THE LEVY PERIOD. IF YOU HAVE ANY QUESTIONS REGARDING YOUR ASSESSMENT OR IF IT APPEARS TO BE INCORRECT PLEASE CONTACT THE ASSESSMENT OFFICE: FOR CORPORATIONS CALL 410-767-1170; INDIVIDUALS CALL 410-767-4991.

BALTIMORE COUNTY WILL APPLY ALL PAYMENTS RECEIVED TO EARLIEST OPEN TAXES.

FAILURE TO RECEIVE A BILL IS NO EXCUSE FOR NOT PAYING TAXES, INTEREST OR PENALTY. NOTE: INTEREST WILL ACCRUE AT THE RATE OF ONE PERCENT (1%) PER MONTH OR FRACTION THEREOF ON THE GROSS AMOUNT BEGINNING THIRTY (30) DAYS AFTER THE BILL DATE.

THIS BILL IS DUE WHEN RENDERED. LEGAL ACTION MAY BE TAKEN TO COLLECT DELINQUENT TAXES.

IF YOU HAVE APPEALED YOUR ASSESSMENT AND THE APPEAL IS STILL PENDING, YOU MUST PAY THIS BILL IN ORDER TO AVOID INTEREST AND PENALTIES. SHOULD YOUR APPEAL RESULT IN A REDUCTION IN THE AMOUNT OF TAX DUE, THE OVERPAYMENT WILL BE REFUNDED TO YOU.

TAXES CAN BE PAID BY CHECK USING OUR INTERACTIVE VOICE RESPONSE SYSTEM (410-887-2403). YOU WILL BE GIVING YOUR AUTHORIZATION TO DEBIT YOUR CHECKING ACCOUNT BY ENTERING THE TAX ACCOUNT NUMBER AND SELECTING THE 'PAY BY CHECK' OPTION. YOUR CHECKING ACCOUNT WILL BE DEBITED FOR THE PAYMENT AMOUNT SELECTED WITHIN TWO BUSINESS DAYS FROM THE DATE OF TRANSACTION.

NO BUSINESS OR LIQUOR LICENSE WILL BE ISSUED UNLESS ALL PERSONAL PROPERTY TAXES HAVE BEEN PAID.

YOUR CANCELLED CHECK IS YOUR RECEIPT.

MAKE CHECKS
 PAYABLE TO:
 BALTIMORE COUNTY, MD.

BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY PERSONAL PROPERTY TAXES

TAXPAYER'S COPY
 DETACH AND RETAIN
 TELEPHONE: 410-887-2411

LEVY PERIOD
JULY 1 2008-JUNE 30 2009

BILLING
 CYCLE
 CRP

ACCOUNT NUMBER YEAR

F1227743

2009

BILL DATE

01 01 2009

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
 9954 MAYLAND DR
 RICHMOND, VA. 23233-1463



Assessment	RATE PER \$100	CHARGES
964,410	2.75000	26,521.28

ACCOUNT NOW ELIGIBLE FOR LAWSUIT

GROSS BILL **26,521.28**

INTEREST/ DISCOUNT
NET TOTAL

BALTIMORE COUNTY, MARYLAND
 STATE AND COUNTY PERSONAL PROPERTY TAXES

PLEASE RETURN THIS
 PART WITH YOUR PAYMENT

MAIL TO: OFFICE OF BUDGET AND FINANCE
 400 WASHINGTON AVE, ROOM 152
 TOWSON, MD. 21204-4665

BILLING
 CYCLE

ACCOUNT NUMBER YEAR

BILL DATE

CRP

F1227743

2009

01 01 2009

PERSONAL PROPERTY

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
 9954 MAYLAND DR
 RICHMOND, VA. 23233-1463

IF PAID BY	DISCOUNT OR INTEREST	PAY THIS AMOUNT
JUN 2009	1,326.06	27,847.34
JUL 2009	1,591.28	28,112.56

~~PERSONAL PROPERTY TAX EXEMPTION~~**IMPORTANT INFORMATION FOR TAXPAYERS**

THIS LEVY IS BASED ON THE ASSESSMENT CERTIFIED BY THE STATE DEPARTMENT OF ASSESSMENTS. YOUR PERSONAL PROPERTY SCHEDULE FILED BY YOU AS OF JANUARY 1, FOR THE TAXABLE YEAR IS THE BASIS USED TO CALCULATE THAT ASSESSMENT. YOUR TAXABLE YEAR IS THE CALENDAR YEAR PRIOR TO THE BEGINNING YEAR OF THE LEVY PERIOD. IF YOU HAVE QUESTIONS REGARDING YOUR ASSESSMENT OR IF IT APPEARS TO BE INCORRECT PLEASE CONTACT THE ASSESSMENT OFFICE; FOR CORPORATIONS CALL 410-767-1170; INDIVIDUALS CALL 410-767-4991.

BALTIMORE COUNTY WILL APPLY ALL PAYMENTS RECEIVED TO EARLIEST OPEN TAXES.

FAILURE TO RECEIVE A BILL IS NO EXCUSE FOR NOT PAYING TAXES, INTEREST OR PENALTY. NOTE: INTEREST IS ASSESSED AT THE RATE OF ONE PERCENT (1%) PER MONTH OR FRACTION THEREOF ON THE GROSS AMOUNT BEGINNING THIRTY (30) DAYS AFTER BILL DATE.

THIS BILL IS DUE WHEN RENDERED. IF YOU HAVE APPEALED YOUR ASSESSMENT AND THE APPEAL IS STILL PENDING, YOU MUST PAY THIS BILL IN ORDER TO AVOID INTEREST AND PENALTIES. SHOULD YOUR APPEAL RESULT IN A REDUCTION IN THE AMOUNT OF TAX DUE, THE OVERPAYMENT WILL BE REFUNDED TO YOU.

YOUR CANCELLED CHECK IS YOUR RECEIPT.

MAKE CHECKS
PAYABLE TO:
BALTIMORE COUNTY, MD.

BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY PERSONAL PROPERTY TAXES

TAXPAYER'S COPY
DETACH AND RETAIN
TELEPHONE: 410-887-241

BILLING
CYCLE
CRP

~~ACCOUNT NUMBER YEAR~~

F1227743

2010

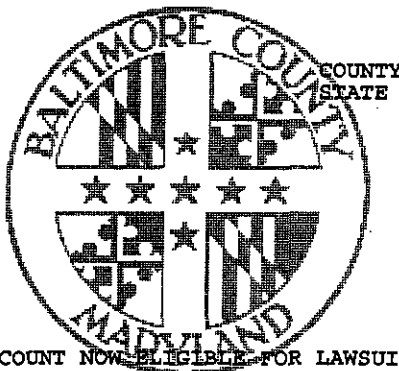
BILL DATE

10 01 2009

LEVY PERIOD
JULY 1 2009-JUNE 30 2010

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
9954 MAYLAND DR
RICHMOND, VA. 23233-1463



ACCOUNT NOW ELIGIBLE FOR LAWSUIT

Assessment	RATE PER \$100	CHARGES
950,970	2.75000	26,151.68

GROSS BILL 26,151.68

INTEREST/
DISCOUNT

NET
TOTAL

OTHER YEARS OPEN: 01/29/2010

BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY PERSONAL PROPERTY TAXES

PLEASE RETURN THIS
PART WITH YOUR PAYMENT

MAIL TO: OFFICE OF BUDGET AND FINANCE
400 WASHINGTON AVE, ROOM 152
TOWSON, MD. 21204-4665

BILLING
CYCLE
CRP

~~ACCOUNT NUMBER YEAR~~

F1227743

2010

BILL DATE

10 01 2009

LEVY PERIOD
JULY 1 2009-JUNE 30 2010

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
9954 MAYLAND DR
RICHMOND, VA. 23233-1463

PERSONAL PROPERTY

IF PAID IN	DISCOUNT OR INTEREST	PAY THIS AMOUNT
FEB 2010	1,046.07	27,197.75
MAR 2010	1,307.58	27,459.26
APR 2010	1,569.10	27,720.78

OTHER YEARS OPEN: 01/29/2010



Baltimore County Alarm Reduction Team
400 Washington Ave Room 149
Towson, MD 21204

Invoice #
507674


INVOICE

RESPONSIBLE PARTY

ALARMED LOCATION

CIRCUIT CITY #4134 CIRCUIT CITY STORES #4134 9950 MARYLAND DRIVE RICHMOND, VA 23233	CIRCUIT CITY #4134 803 GOUCHER BL # 102 TOWSON, MD 21286
--	--

REGISTRATION #	INVOICE DATE	DUE DATE	BALANCE FORWARDED	
C914805	02/23/2009	05/24/2009	\$150.00	
ALARM	DESCRIPTION	DATE/TIME OCCURRED	DATE PROCESSED	CHARGE
3	Case #: 09-051-1940 Address: 803 GOUCHER BL Dispatch: BURGA Cleared: AB Ofcr/Unit: 5026	02/20/2009 @ 21:51:49	02/23/2009	\$50.00
INVOICE AMOUNT:				\$50.00
TOTAL OUTSTANDING:				\$200.00

 Please return this portion with your payment and include your Registration Number on the check.

Invoice # 507674



Remit To: Baltimore County
P O Box 64139
Baltimore, MD 21264-4139

FROM: Reg # C914805 3
CIRCUIT CITY #4134
CIRCUIT CITY STORES #4134
9950 MARYLAND DRIVE
RICHMOND, VA 23233

LOCATION: CIRCUIT CITY #4134
803 GOUCHER BL # 102
TOWSON, MD 21286

Invoice Amount \$50.00
Total Outstanding \$200.00

PAYMENT _____



Baltimore County Alarm Reduction Team
400 Washington Ave Room 149
Towson, MD 21204

Invoice #
507852

INVOICE

RESPONSIBLE PARTY

ALARMED LOCATION

CIRCUIT CITY #4134

CIRCUIT CITY STORES #4134

9950 MARYLAND DRIVE

RICHMOND, VA 23233

CIRCUIT CITY #4134

803 GOUCHER BL # 102

TOWSON, MD 21286

REGISTRATION	INVOICE DATE	DUE DATE	BALANCE FORWARDED	
C914805	02/24/2009	05/25/2009	\$200.00	
ALARM	DESCRIPTION	DATE/TIME OCCURRED	DATE PROCESSED	CHARGE
4	Case #: 09-053-0506 Address: 803 GOUCHER BL Dispatch: BURGA Cleared: AB Offer/Unit: 3133	02/22/2009 @ 08:23:19	02/24/2009	\$50.00
INVOICE AMOUNT:				\$50.00
TOTAL OUTSTANDING:				\$250.00



Please return this portion with your payment and include your Registration Number on the check.

Invoice #

507852



Remit To:

Baltimore County
P O Box 64139
Baltimore, MD 21264-4139

FROM:

Reg # C914805 3
CIRCUIT CITY #4134
CIRCUIT CITY STORES #4134
9950 MARYLAND DRIVE
RICHMOND, VA 23233

LOCATION:

CIRCUIT CITY #4134
803 GOUCHER BL # 102
TOWSON, MD 21286

Invoice Amount
Total Outstanding

\$50.00
\$250.00

PAYMENT



Baltimore County Alarm Reduction Team
400 Washington Ave Room 149
Towson, MD 21204

Invoice #
508602

INVOICE

RESPONSIBLE PARTY

ALARMED LOCATION

CIRCUIT CITY #4134 CIRCUIT CITY STORES #4134 9950 MARYLAND DRIVE RICHMOND, VA 23233	CIRCUIT CITY #4134 803 GOUCHER BL # 102 TOWSON, MD 21286
--	--

REGISTRATION #	INVOICE DATE	DATE PAID	BALANCE FORWARDED	
C914805	03/03/2009	06/01/2009	\$250.00	
ALARM	DESCRIPTION	DATE/TIME OCCURRED	DATE PROCESSED	CHARGE
5	Case #: 09-060-0405 Address: 803 GOUCHER BL Dispatch: BURGA Cleared: AB Ofcr/Unit: 4989	03/01/2009 @ 08:38:03	03/03/2009	\$75.00
INVOICE AMOUNT:				\$75.00
TOTAL OUTSTANDING:				\$325.00

Please return this portion with your payment and include your Registration Number on the check.

Invoice # 508602



Remit To: Baltimore County
P O Box 64139
Baltimore, MD 21264-4139

FROM: Reg # C914805 3
CIRCUIT CITY #4134
CIRCUIT CITY STORES #4134
9950 MARYLAND DRIVE
RICHMOND, VA 23233

LOCATION: CIRCUIT CITY #4134
803 GOUCHER BL # 102
TOWSON, MD 21286

Invoice Amount \$75.00
Total Outstanding \$325.00

PAYMENT _____



Baltimore County Alarm Reduction Team
400 Washington Ave Room 149
Towson, MD 21204

Invoice #
510502

INVOICE

RESPONSIBLE PARTY

ALARMED LOCATION

CIRCUIT CITY #4134 CIRCUIT CITY STORES #4134 9950 MARYLAND DRIVE RICHMOND, VA 23233	CIRCUIT CITY #4134 803 GOUCHER BL # 102 TOWSON, MD 21286
--	--

REGISTRATION #	INVOICE DATE	DUE DATE	BALANCE FORWARDED		
C914805	03/09/2009	06/07/2009	\$325.00		
ALARM	DESCRIPTION	DATE/TIME OCCURRED	DATE PROCESSED	CHARGE	
6	Case #: 09-066-1972 Address: 803 GOUCHER BL Dispatch: BURGA Cleared: AB Ofcr/Unit: 4535	03/07/2009 @ 22:22:42	03/09/2009	\$100.00	



Please return this portion with your payment and include your Registration Number on the check.

Invoice #

510502



Remit To: Baltimore County
P O Box 64139
Baltimore, MD 21264-4139

FROM: Reg # C914805 3
CIRCUIT CITY #4134
CIRCUIT CITY STORES #4134
9950 MARYLAND DRIVE
RICHMOND, VA 23233

LOCATION: CIRCUIT CITY #4134
803 GOUCHER BL # 102
TOWSON, MD 21286

Invoice Amount \$100.00
Total Outstanding \$425.00

PAYMENT _____



KEVIN KAMENETZ
County Executive

MICHAEL E. FIELD, *County Attorney*
Office of Law

April 6, 2011

VIA FEDERAL EXPRESS

Clerk, United States Bankruptcy Court
for the Eastern District of Virginia - Richmond Division
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Re: Circuit City Stores, Inc., et al
Case No. 08-35653 (KRH)

Dear Sir or Madam:

Enclosed for filing in the above-captioned case please find Response of Baltimore County, Maryland, to Debtor's Eighteenth Omnibus Objection to Claims Filed by Taxing Authorities Seeking Reduction of Baltimore County's Claim.

Thank you for your prompt attention to this matter.

Very truly yours,

A handwritten signature in black ink that reads "Adam M. Rosenblatt" with the initials "dlm" written below it.

Adam M. Rosenblatt
Assistant County Attorney

AMR:dlm
Enclosure

cc: Jeffrey N. Pomerantz, Esquire (via Federal Express)
Robert J. Feinstein, Esquire (via Federal Express)
Lynn L. Tavenner, Esquire (via Federal Express)
Paula S. Beran, Esquire (via Federal Express)